CHAPTER 55

COUNTY ZONING VARIANCE REVIEW H.F. 420

AN ACT authorizing the board of supervisors to review and remand a decision of the board of adjustment.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 358A.10, Code 1989, is amended by adding the following new unnumbered paragraph:

<u>NEW UNNUMBERED PARAGRAPH</u>. The board of supervisors may provide for its review of variances granted by the board of adjustment before their effective date. The board of supervisors may remand a decision to grant a variance to the board of adjustment for further study. If remanded, the effective date of the variance is delayed for thirty days from the date of the remand.

Approved April 26, 1989

CHAPTER 56

ACCOUNTANCY EXAMINING BOARD H.F. 698

AN ACT relating to the accountancy examining board, including its membership, the use of the accountancy practitioner advisory council, and requirements for licensure as an accounting practitioner.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 116.3, subsection 1, unnumbered paragraphs 1 and 2, Code 1989, are amended to read as follows:

An accountancy examining board is created within the professional licensing and regulation division of the department of commerce. The board consists of eight members, five of whom shall be certified public accountants, one of whom shall be from the a licensed accounting practitioner advisory council, and two of whom shall not be certified public accountants or licensed accounting practitioners and who shall represent the general public. A certified or licensed member shall be actively engaged in practice as a certified public accountant or accounting practitioner and shall have been so engaged for five years preceding appointment, the last two of which shall have been in Iowa. Professional associations or societies composed of certified public accountants or licensed accounting practitioners may recommend the names of potential board members to the governor. However, the governor is not bound by the recommendations. A board member shall not be required to be a member of any professional association or society composed of certified public accountants or licensed accounting practitioners. Members, except the member from the accounting practitioner advisory council, shall be appointed by the governor to staggered terms, subject to confirmation by the senate. The board member from the accounting practitioner advisory council shall serve a one year term and must be the most senior member of the accounting practitioner advisory council who has not served a term on the board in the previous two years.

As used in this chapter, "board" means the accountancy examining board established by this section. Upon the expiration of each of the terms and of each succeeding term, except that of the member from the accounting practitioner advisory council, a successor shall be

appointed for a term of three years beginning and ending as provided in section 69.19. Members, except the member from the accounting practitioner advisory council, shall serve a maximum of three terms or nine years, whichever is less. Vacancies occurring in the membership of the board for any cause shall be filled in the same manner as original appointments are made by the governor, for the unexpired term and subject to senate confirmation. The public members of the board shall be allowed to participate in administrative, clerical, or ministerial functions incident to giving the examination, but shall not determine the content of the examination or determine the correctness of the answers.

Sec. 2. Section 116.11, unnumbered paragraph 3, Code 1989, is amended by striking the paragraph and inserting in lieu thereof the following:

The examination shall be prescribed by the board and shall be designed and given in a manner as to fairly test the applicant's knowledge of accounting. The examination shall not include questions relating to the subject of auditing.

- Sec. 3. Section 116.9, Code 1989, is repealed.
- Sec. 4. The term of office of the member of the accountancy board who represents the advisory council shall expire June 30, 1989. The term of office of the member of the board who is a licensed accounting practitioner shall commence July 1, 1989, and expire April 30, 1992.

Approved April 26, 1989

CHAPTER 57

COMMON CARRIER FILINGS S.F. 169

AN ACT relating to the rate filing requirements of common carriers.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 327D.66, unnumbered paragraph 1, Code 1989, is amended to read as follows:

Every common carrier except railway corporations, subject to the provisions of this chapter shall file with the department and shall print schedules showing the rates for the transportation within this state of persons and property from each point upon its route to all other points on the route and from all points upon its route to all points upon every other route leased, operated, or controlled by it; and from each point on its route or upon any route leased, operated, or controlled by it to all points upon the route of any other common carrier, whenever a through route and a joint rate has been established or ordered between any two points. If no joint rate over a through route has been established, the schedules of the several carriers in the through route shall show the separately established rates, applicable to the through transportation.

Sec. 2. Section 327D.66, Code 1989, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. Railway corporations shall maintain a copy of schedules and rates on file in the office of the carrier readily accessible to and for inspection by the public.

Sec. 3. Section 327D.72, Code 1989, is amended to read as follows: